



Roland W. Burris

Comptroller
State of Illinois

June 15, 1982

201 State House
Springfield, Illinois 62706
217/782-6000

PAYROLL BULLETIN

(2-82)

TO: All State Agencies, Departments, Boards,
Commissions and Universities

SUBJECT: Withholding Tax Tables

Attached are new withholding tax tables which will become effective with the July 1-15, 1982 payroll period. These tables will remain in effect until you are further notified.

To use the attached tables, you must first determine the taxable earnings for the employee, calculated as follows:

- (1) Multiply the number of exemptions by the amount of one exemption for the applicable payroll period. The amount of one withholding exemption is:

Semi-monthly	\$41.66
Monthly	\$83.33
Bi-weekly	\$38.46
- (2) Compute the employee retirement contribution.
- (3) Subtract these amounts from the gross wages and round off the result to the nearest dollar.
- (4) Determine the amount to be withheld from the applicable withholding tax table.

Example:

(a)	Gross pay semi-monthly	\$387.00
	Less exemptions (married with 5 exemptions) $\$41.66 \times 5 =$	\$208.30
	Less Retirement	<u>\$15.48</u>
(b)	Taxable earnings. $\$387.00 -$ $\$208.30 - \15.48 rounded to the nearest dollar	\$163.00


(c) Tax on \$163.00 from "semi-
monthly married" table

\$ 7.56

The new federal withholding tax will be computed on the pre-lists furnished by this office to non-tape submitting agencies for the July 1-15, 1982 pay period.* The appropriate monthly pre-lists will also be re-computed.* The computation will be based on the marital status and exemptions shown on the payroll voucher. If an employee has additional withholding, it will be the responsibility of the payroll officer to make the appropriate change. Tape submitting agencies should calculate federal taxes on payrolls from the appropriate tax tables which are attached. Page 33 of the new tax tables gives the Federal Percentage Method for computing Federal Income Tax. Use these tables when the taxable amount for an employee exceeds the amounts listed on pages 1 through 32 of the tax tables.

If you have any questions regarding this bulletin or the attached tax tables, please contact Mr. Daniel Steven or Ms. Etta Minter, Payroll Unit, Office of the Comptroller, 325 West Adams Street, Springfield, Illinois 62706. They can be reached at (217) 782-4758.

Sincerely,

A handwritten signature in cursive script, reading "Larry D. Roth". The ink is dark, and the signature is fluid and legible.

Larry D. Roth
Director - State Accounting

*Note: Trailer records will not be re-computed on the pre-lists. It will be the responsibility of the payroll office to adjust the applicable trailer record totals.

Federal Percentage Method

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$54	0
Over— But not over—	of excess over—
\$54 —\$123	12% —\$54
\$123 —\$342	\$8.28 plus 16% —\$123
\$342 —\$481	\$43.32 plus 20% —\$342
\$481 —\$650	\$71.12 plus 24% —\$481
\$650 —\$865	\$111.68 plus 30% —\$650
\$865 —\$1,069	\$176.18 plus 34% —\$865
\$1,069	\$245.54 plus 37% —\$1,069

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$92	0
Over— But not over—	of excess over—
\$92 —\$234	12% —\$92
\$234 —\$461	\$17.04 plus 16% —\$234
\$461 —\$713	\$53.36 plus 19% —\$461
\$713 —\$908	\$101.24 plus 24% —\$713
\$908 —\$1,112	\$148.04 plus 27% —\$908
\$1,112 —\$1,315	\$203.12 plus 32% —\$1,112
\$1,315	\$268.08 plus 37% —\$1,315

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$58	0
Over— But not over—	of excess over—
\$58 —\$133	12% —\$58
\$133 —\$371	\$9.00 plus 16% —\$133
\$371 —\$521	\$47.08 plus 20% —\$371
\$521 —\$704	\$77.08 plus 24% —\$521
\$704 —\$938	\$121.00 plus 30% —\$704
\$938 —\$1,158	\$191.20 plus 34% —\$938
\$1,158	\$266.00 plus 37% —\$1,158

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$100	0
Over— But not over—	of excess over—
\$100 —\$253	12% —\$100
\$253 —\$499	\$18.36 plus 16% —\$253
\$499 —\$772	\$57.72 plus 19% —\$499
\$772 —\$983	\$109.59 plus 24% —\$772
\$983 —\$1,204	\$160.23 plus 27% —\$983
\$1,204 —\$1,425	\$219.90 plus 32% —\$1,204
\$1,425	\$290.62 plus 37% —\$1,425

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$117	0
Over— But not over—	of excess over—
\$117 —\$267	12% —\$117
\$267 —\$742	\$18.00 plus 16% —\$267
\$742 —\$1,042	\$94.00 plus 20% —\$742
\$1,042 —\$1,408	\$154.00 plus 24% —\$1,042
\$1,408 —\$1,875	\$241.84 plus 30% —\$1,408
\$1,875 —\$2,317	\$381.94 plus 34% —\$1,875
\$2,317	\$532.22 plus 37% —\$2,317

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$200	0
Over— But not over—	of excess over—
\$200 —\$506	12% —\$200
\$506 —\$998	\$36.72 plus 16% —\$506
\$998 —\$1,545	\$115.44 plus 19% —\$998
\$1,545 —\$1,967	\$219.37 plus 24% —\$1,545
\$1,967 —\$2,408	\$320.65 plus 27% —\$1,967
\$2,408 —\$2,850	\$439.72 plus 32% —\$2,408
\$2,850	\$581.16 plus 37% —\$2,850